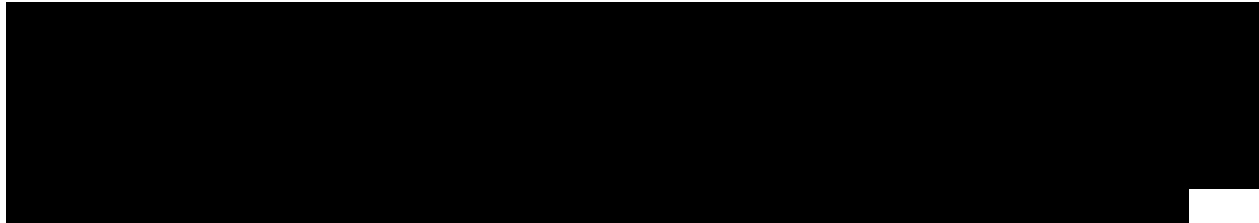


**INTERNAL REVENUE SERVICE**

Number: **INFO 2003-0118**

Release Date: 6/30/2003



CC:PSI:1-GENIN-119970-03

April 23 2003

UILC 9999.98-00

Dear [REDACTED]:

We are responding to your letter dated February 18, 2003, seeking to withdraw your request for a private letter ruling. Currently, our Communications Unit has no record of receiving your ruling request dated February 10, 2003.

Private letter ruling requests are only processed after payment of an appropriate user fee. If you should eventually receive a request for a user fee, simply reply at that time indicating that you wish to withdraw your request.

We hope this information proves helpful.

Sincerely yours,

**/s/ Dianna K. Miosi**

DIANNA K. MIOSI  
Chief, Branch 1  
Associate Chief Counsel  
(Passthroughs and Special Industries)